
DIGEST

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Murray

SB No. 269

Proposed law authorizes the governing authority of a city with boundaries coterminous with the parish, to levy and collect a special parcel fee on each parcel located in a district designated as a management district and located in a parish with a city-parish home rule form of government. Authorizes the district to also levy any such fee in any subdistrict of the district.

Proposed law provides that the amount of the parcel fee shall be determined by the Bureau of the Treasury within the Department of Finance of the city, or equivalent entity, or its designee as of January 1, 2010.

Proposed law provides for the following parcel fees:

- (1) For each Tier One Parcel, a flat parcel fee of \$185 per year.
- (2) For each Tier Two Parcel, a flat parcel fee of \$395 per year.
- (3) For each Tier Three Parcel, a flat parcel fee shall be assessed as follows:
 - (a) For each Tier 3A Parcel, a flat parcel fee of \$15,000 per year.
 - (b) For each Tier 3B Parcel, a flat parcel fee of \$10,000 per year.
 - (c) For each Tier 3C Parcel and 3D Parcel, a flat parcel fee of \$5,000 per year.
 - (d) For each Tier 3E Parcel and Tier 3F Parcel, a flat parcel fee of \$3,000 per year.
 - (e) For each Tier 3G Parcel, a flat parcel fee of \$2,000 per year.
 - (fi) For each Tier 3H parcel, Tier 3I Parcel, Tier 3J Parcel, and 3K Parcel, a flat parcel fee of \$1500 per year.
 - (g) For each Tier 3L Parcel, a flat parcel fee of \$1000 per year.
 - (h) For each Tier 3M Parcel, a flat parcel fee of \$900 per year.
 - (i) For each Tier 3N Parcel, a flat parcel fee of \$545 per year.

Proposed law provides a definition for each parcel classification.

Proposed law provides that the amount of the parcel fee for each parcel classification shall be fixed and shall not change prior to the expiration of the term of the parcel fee.

Proposed law provides that each condominium parcel shall be a separate parcel for purposes of proposed law and additionally provides that the parcel fee authorized by proposed law shall be assessed against each individual condominium parcel. Provides exceptions.

Proposed law provides that each timeshare unit (and not each use period) shall be classified as a separate parcel for purposes of proposed law, and, the parcel fee authorized by proposed law shall be assessed against the timeshare property as a single entity unless the timeshare property is subject to the Louisiana Condominium Act, in which case the parcel fee shall be assessed as provided under that act.

Proposed law provides that the fee shall be imposed only after the question of its imposition has been approved by a majority of the registered voters of the district, or subdistrict, voting on the proposition at an election held for that purpose. Authorizes the district to provide the amount of any fee and the classification of parcels in the proposition. Requires the district to make available for inspection by the public, such fees and classifications at the district's office during regularly scheduled business hours.

Proposed law provides that the authority to levy the parcel fee shall expire after the levy of the parcel fee for 2014, but may be renewed for an additional term not to exceed five years only after both of the following have occurred:

- (1) The renewal is authorized by additional legislation.
- (2) The question of renewal is submitted to and approved by a majority of registered voters of the district, or subdistrict, voting on the question at an election to be conducted in accordance with the Louisiana Election Code on a date selected by the board.

Proposed law requires that the proceeds of the parcel fee be used solely and exclusively for the purposes authorized by law applicable to the district.

Proposed law provides that any parcel fee which is unpaid shall be added to the tax rolls of the city and shall be enforced with the same authority and subject to the same penalties and procedures as unpaid ad valorem taxes.

Proposed law provides that the manner in which the proceeds of the parcel fee are collected, paid over, maintained, and paid out shall be as otherwise provided by law applicable to the district.

Proposed law provides that the cessation of the authority to levy the parcel fee and the disposition and use of remaining unspent funds of the district if the district ceases to exist shall be as otherwise provided by law applicable to the district.

Proposed law authorizes the board of commissioners of the district, after public notice is given and a public hearing is held, to adopt a resolution designating one or more areas within the district as a separate subdistrict. Provides that a subdistrict is a separate political subdivision of the state which shall be governed by the district's board with the same powers of the district. Provides however, that the levy of the parcel fee shall be limited to parcels within the subdistrict. Requires that the proceeds from the parcel fee be used only within the subdistrict for purposes authorized by law applicable to the district.

Proposed law provides that the authority to levy the tax or parcel fee will cease if the subdistrict ceases to exist. Requires that any remaining unspent funds be transmitted to the district and used only for the enhancement of public safety, security, and crime prevention in the subdistrict.

Proposed law provides that provisions of proposed law shall be retroactive to June 1, 2010.

Effective upon signature of the governor or lapse of time for gubernatorial action.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the original bill.

1. Deletes provisions relative to special taxing districts created as capital improvement districts.
2. Adds provisions relative to a management district situated in a parish with a city-parish home rule form of government.

Senate Floor Amendments to engrossed bill.

1. Makes proposed law retroactive to June 1, 2010.
2. Authorizes the board, after public notice and hearing, to designate a subdistrict within the district and provides for the levying of a parcel fee within the subdistrict.

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the reengrossed bill.

1. Authorizes the board of commissioners of the district to designate subdistricts within the district through the adoption of a resolution rather than an ordinance.